September 20, 2001



BOX PATENT APPLICATION Commissioner for Patents

Washington, D.C. 20231

Re:

Application of Shuuji YANO and Yuuichi NISHIKOUJI

OPTICAL SHEET, POLARIZER AND LIQUID-CRYSTAL DISPLAY DEVICE

Assignee: NITTO DENKO CORPORATION

Our Ref. Q66287

SUGHRUE MION ZINN MACPEAK & SEAS, PLLC

Dear Sir:

Attached hereto is the application identified above including twenty-nine (29) sheets of the specification, including the claims and abstract, one (1) sheet of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims \$80.00 = \$.00 Independent claims \$710.00 Base Fee \$710.00

TOTAL FILING FEE Recordation of Assignment TOTAL FEE

\$40.00 \$750.00

Checks for the statutory filing fee of \$710.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from September 20, 2000 based on JP Application No. 2000-284760. The priority document will be filed at a later date.

> Respectfully submitted, SUGHRUE, MION, ZINN,

> > MACPEAK & SEAS, PLLC

Attorneys for Applicant

Darryl Mexic

Registration No. 23,063

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